

EXHIBIT D

RE: Combined Porteck and PCA by Client

From:

Paul Parmar <"/o=exchangelabs/ou=exchange administrative group (fydibohf23spdlt)/cn=recipients/cn=807e953e3e604cdeb1e5c6668cf3199e-paul">

To:

Glenn Cunningham <glenc@g-r-consulting.com>

Date:

Mon, 01 Dec 2014 11:40:22 -0500

Hahahahaha this is a joke, please please find me a real billing company

From: Glenn Cunningham [mailto:glenc@g-r-consulting.com]

Sent: Monday, December 1, 2014 11:38 AM

To: Paul Parmar

Subject: RE: Combined Porteck and PCA by Client

Last month.

Glenn R. Cunningham,
President, G R Capital Management Inc.
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From: Paul Parmar [mailto:paul@pegasusbluestarfund.com]

Sent: Monday, December 01, 2014 11:24 AM

To: Glenn Cunningham

Subject: RE: Combined Porteck and PCA by Client

When was it acquired ?

From: Glenn Cunningham [mailto:glenc@g-r-consulting.com]

Sent: Monday, December 1, 2014 11:23 AM

To: Paul Parmar

Subject: RE: Combined Porteck and PCA by Client

PCA is a recent medical billing acquisition.

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From: Paul Parmar [<mailto:paul@pegasusbluestarfund.com>]
Sent: Monday, December 01, 2014 11:18 AM
To: Glenn Cunningham
Subject: RE: Combined Porteck and PCA by Client

So PCA data set is prospective clients ?

From: Glenn Cunningham [<mailto:glenc@g-r-consulting.com>]
Sent: Monday, December 1, 2014 11:07 AM
To: Paul Parmar
Subject: RE: Combined Porteck and PCA by Client

Change the call to noon. Done

Also they have like I mentioned to you on the phone as I knew this from before, 17% of the revenue is Telecom and not medical billing ? correct, 16.2 % of the gross revenue is from the India call center, perhaps we use a different multiple for the valuation?

What is PCA Data Set ? with no names of clients under this category, PCA is a client list of a recent acquisition. I requested the client list be sorted by revenue. We should have the TTM list later today.

What are the two subtotals ? why are certain clients bucketed together in the two subtotals ? Not sure of either, I have requested an answer from the broker, he is working on it. I will ask during the call.

First set of clients in the subtotal is 11.1% and second set of clients in subtotal is 52.4%, telecom is 17% and Authorizations is 2.28%, PCA Data Set is 18% = 100% ?

What is the set of clients in first subtotal that is 11.1% I'm not sure why they broke out the client list this way. Have asked, will mention during the call at 12:00.

What are the set of clients in second subtotal that is 52.4%, Above.

What is PCA Data Set that is 18%, Acquisition client list.

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From: Paul Parmar [<mailto:paul@pegasusbluestarfund.com>]

EHREN-WALIA 005139

Sent: Monday, December 01, 2014 6:38 AM
To: Glenn Cunningham
Subject: RE: Combined Porteck and PCA by Client

Change the call to noon.

Also they have like I mentioned to you on the phone as I knew this from before, 17% of the revenue is Telecom and not medical billing ?

What is PCA Data Set ? with no names of clients under this category

What are the two subtotals ? why are certain clients bucketed together in the two subtotals ?

First set of clients in the subtotal is 11.1% and second set of clients in subtotal is 52.4%, telecom is 17% and Authorizations is 2.28%, PCA Data Set is 18% = 100% ?

What is the set of clients in first subtotal that is 11.1%

What are the set of clients in second subtotal that is 52.4%

What is PCA Data Set that is 18%

From: Glenn Cunningham [<mailto:glenc@g-r-consulting.com>]
Sent: Monday, December 1, 2014 6:24 AM
To: Paul Parmar
Subject: FW: Combined Porteck and PCA by Client

Paul,

In preparation for today's call at 10 with the Porteck group, I have attached 2015 projected revenue by client. They are working on the TTM revenue by client which we hope to have shortly.

Let me know if you have questions.

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